

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In Re Best Payphones, Inc.,

Debtor.

X

X

USDC SDNY
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07 CIVIL 6170 (PKC)

08 CIVIL 2554

**JUDGMENT**

Appellant having appealed from an order of the United States Bankruptcy Court for the Southern District of New York , and the matter having come before the Honorable P Kevin Castel, United States District Judge, and the Court, on April 2, 2008, having rendered its Memorandum Endorsed Order dismissing the appeals without prejudice, in both case as non-final orders, it is,

**ORDERED, ADJUDGED AND DECREED:** That for the reasons stated in the Court's Memorandum Endorsed Order dated Apr 2, 2008, the appeals of the bankruptcy court are hereby dismissed without prejudice; accordingly, the cases are closed.

**Dated:** New York, New York  
Apr 3, 2008

**J. MICHAEL McMAHON**

Clerk of Court

BY:

Deputy Clerk

